



Bill Owens  
Governor

Colorado Department of Local Affairs  
Executive Director, Michael L. Beasley

DIVISION OF PROPERTY TAXATION  
Mary E. Huddleston  
Property Tax Administrator

## BULLETIN NO. 37

TO: County Assessors

FROM: Mary E. Huddleston  
Property Tax Administrator

DATE: December 28, 2005

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**THE BULLETIN IS AVAILABLE ON OUR WEBSITE.**  
[www.dola.state.co.us/propertytax/index.htm](http://www.dola.state.co.us/propertytax/index.htm)

<u>Date</u>	<u>Title</u>	<u>Distribution</u>
12/27/05	Abatement Petitions for 2003 Taxes	Review with Assessor's Staff and County Commissioners' Staff. File in ARL Volume 2, Chapter 5, Administrative Remedies.
12/28/05	Administration 100 - Introduction to Assessment	Review with interested personnel. Return registration form to Division. File in Education File.





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**DIVISION OF PROPERTY TAXATION**  
Mary E. Huddleston  
Property Tax Administrator

TO: COUNTY ASSESSORS

FROM: Mary E. Huddleston  
Property Tax Administrator

SUBJECT: Abatement Petitions for 2003 Taxes

DATE: December 27, 2005

DISTRIBUTION: Review with Assessor's Staff and County Commissioners' Staff. File in ARL  
Volume 2, Chapter 5, Administrative Remedies.

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**MEMORANDUM**

As you know, abatement petitions must be filed within two years of the date the taxes were due, 39-10-114(1)(a)(I)(A), C.R.S. For example, a taxpayer has all of 2004 and 2005 to file an abatement petition for assessment year 2003. Case law further provides that the taxpayer can file until the first working day of the January following the two-year deadline, Golden Aluminum Company v. Weld County Board of County Commissioners, 867 P.2d 190 (Colo. App. 1993).

This is just a reminder that abatement petitions requesting adjustments to taxes for 2003 must be filed in your county by the first working day in January. If your office will be closed for business on Monday, January 2, 2006, in observance of New Year's Day, the first working day in January would be Tuesday, January 3, 2006. Remember, a United States postmark constitutes filing as provided in

§ 39-1-120 and in Leprino v. Huddleston, 902 P.2d 962 (Colo. App. 1995).

Therefore, if the county receives an abatement petition for 2003 taxes that is postmarked by January 3, 2006, the petition would be filed timely and should be reviewed and processed. However, if the abatement petition is filed late, the petition should be denied and the postmarked envelope saved as proof of the late filing.

Please refer to ARL Volume 2, Chapter 5, Taxpayer Administrative Remedies, The Abatement Process, for additional information, or you may contact the Division at 303-866-2371 if you have questions regarding this matter.





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**DIVISION OF PROPERTY TAXATION**  
Mary E. Huddleston  
Property Tax Administrator

TO: All County Assessors

FROM: Mary E. Huddleston  
Property Tax Administrator

SUBJECT: Administration 100 – Introduction to Assessment

DATE: December 28, 2005

DISTRIBUTION: Review with interested personnel.  
Return registration form to Division.  
File in Education File

## *Introduction to Assessment (Admin 100)*

### **Five-day Course**

**Education Credit:** 32 hours **(continuing education only)**

**Tested:** Yes

**Recommended Prerequisite:** This course is the recommended prerequisite for all five-day courses.

**Cost per student:** \$25.00 *(Please make checks payable to: Colorado Assessors Association)*

Colorado History and Law  
Local Government Finance in Colorado  
The Assessment Function and Calendar  
Geometric Shapes  
Real Property Descriptions  
Assessment Maps & Parcel Numbering  
Real Property Appraisal  
Mass Appraisal and Statistics  
Personal Property Appraisal  
Assessment Math  
Real Property Title Conveyances  
Communication and Public Relations

Class times are 8:30am to 4:30pm

2006					
1/9-13/06	Broomfield	Municipal Bldg Bal Swan Basement	303-464-5819	1 DesCombs Dr.	Greg & Denise
1/23-27/06	Grand Jct	State Svcs Bldg	970-248-7318	222 S. 6 <sup>th</sup> Rm 101	Frank & John
1/23-27/06	Douglas	Douglas Cty. Courthouse	303-660-7400 ext 4500	301 Wilcox	Renee & Janeen





COLORADO ASSESSORS' ASSOCIATION  
 DPT EDUCATION REGISTRATION FORM  
 1313 Sherman Street, Room 419  
 Denver, Colorado 80203  
 (303) 866-2371 Telephone  
 (303) 866-4000 Fax

County Name

- ☐ Assessor's Staff
- ☐ Commissioner's Staff
- ☐ Treasurer's Staff
- ☐ Clerk & Recorder's Staff
- ☐ Other

*Please submit one registration form for each course title.*

<b>Course Title</b>	
<b>Location</b>	
<b>Course Date</b>	

<b>County Contact Person</b>		
<b>Work Phone Number</b> (Include Area Code & Extension)		<b>E-mail:</b>

NAME	E-MAIL	SOCIAL SECURITY NUMBER (First-time Students ONLY)	COLORADO APPRAISAL LICENSE NUMBER

For **appraisal** classes e-mail [rebecca.fisk@state.co.us](mailto:rebecca.fisk@state.co.us)  
 For **administrative** classes e-mail [evelyn.morales@state.co.us](mailto:evelyn.morales@state.co.us)